PATENT APPLICATION

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of

Reiji MATSUBARA et al.

Group Art Unit:

Application No.: 10/549,758

Examiner:

Filed: September 19, 2005

Docket No.: 125362

For:

HONEYCOMB STRUCTURE

TRANSMITTAL OF POWER OF ATTORNEY AND STATEMENT UNDER 37 CFR § 3.73(b)

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Submitted herewith is a Power of Attorney from the Assignee.

In compliance with 37 CFR §3.73(b), the undersigned hereby states that NGK INSULATORS, LTD. is the assignee of the entire right, title and interest in the patent application identified above by virtue of an assignment from the inventors of the patent application identified above. A copy of the assignment is attached hereto and is concurrently being submitted for recordation.

The undersigned is authorized to act on behalf of the assignee.

In accordance with 37 CFR §1.36(a), submission of this Power of Attorney revokes any powers of attorney previously given.

ALL CORRESPONDENCE IN CONNECTION WITH THIS APPLICATION SHOULD BE SENT TO OLIFF & BERRIDGE, PLC, CUSTOMER NO. 25944, TELEPHONE (703) 836-6400.

Respectfully submitted,

stration No. 27,075

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Date: October 6, 2006